



Departmental Notice #11

October 20, 2000

Reinstatement of the Indiana Sales Tax Levied on Motor Fuel Effective October 25, 2000, 11:59 pm.

This document does not meet the definition of a "statement" required to be published in the Indiana Register under IC 4-22-7-7. The purpose of this Notice is to provide general information about reinstating sales tax collections on motor fuel.

On June 27, 2000, Governor Frank O'Bannon issued Executive Order 00-19, declaring an energy emergency to deal with the increasingly high prices charged for motor fuel in Indiana. Effective July 1, 2000, the executive order suspended the 5% sales tax on motor fuel, relying on the Indiana Energy Emergency Statute (IC 10-4-1-7.1 and 7.2).

The sales tax on motor fuel will be reimposed on October 25, 2000. Effective on that date at 11:59 PM, all procedures concerning the sales tax on motor fuel will be reimposed as they existed prior to June 25, 2000. This includes the reinstatement of prepaid sales tax.

For further information concerning the prepayment rate on gasoline (4.6 cents), see Departmental Notice #2, dated June 1, 2000. Motor fuel distributors and retailers who have questions about the sales tax reinstatement should telephone the Department at (317) 232-2339.

Kenneth L. Miller
Commissioner